

# BUDGET ORDINANCE

## FISCAL YEAR 2007-2008

**BE IT ORDAINED** by the Board of County Commissioners of Rutherford County, North Carolina:

### General Fund Appropriations

**SECTION 1.** The following amounts are hereby appropriated in the General Fund for the operation of the county government and its activities for the fiscal year beginning July 1, 2007 and ending June 30, 2008 in accordance with the chart of accounts heretofore established for this county. Appropriations are made at the functional level. All amendments at the functional level must be approved by the governing board. The County Manager may move funds between line items within any department. The County Manager may make cash advances between funds for periods not to exceed 60 days with the approval of the Board of Commissioners. For internal purposes, the County accounts for the operations of the Department of Social Services in a separate fund. The General Fund figures shown below include the entire function of DSS, not just the County contribution.

### General Government

Governing Body.....	\$ 284,372
Special Appropriations .....	1,100,207
County Manager .....	144,788
Human Resources .....	131,329
Finance .....	368,721
Tax Supervisor.....	717,271
Tax Collector .....	322,495
Legal .....	58,300
Court Facilities.....	155,315
Board of Elections .....	255,512
Register of Deeds.....	296,195
Information Technology .....	1,706,306
Central Garage .....	104,060

## **Budget Ordinance 2007-2008 Continued**

### Maintenance Public Buildings & Recreation

Administration .....	808,387	
Buildings .....	903,117	1,711,504
Transfer to Reappraisal Reserve .....		260,000
Sales Tax Transfer to County Building Reserve .....		1,249,664
Property Tax Transfer to County Building Reserve .....		1,084,450
Transfer to Register of Deeds Automation Fund .....		102,880
Contingency-Merit Pay .....		68,160
Contingency-Insurance .....		136,682
Contingency-Commissioner Expansion Projects .....		32,534

**Total General Government Including Transfers To Other Funds ..... \$10,290,745 .....16.75%**

### **Public Safety**

Sheriff .....	\$4,374,872	
Detention Center .....		2,035,018
Communications Center .....		960,993
Building Inspections .....		566,627
Medical Examiner & Coroner .....		50,400
Emergency Services .....		2,703,091
Animal Control .....		193,236

**Total Public Safety ..... \$10,884,237 .....17.72%**

### **Human Services**

Public Health .....	\$ 269,079	
Mental Health .....		111,168
Senior Citizens Center .....		664,433

## **Budget Ordinance 2007-2008 Continued**

Veterans' Officer .....70,186

**Total Human Services ..... \$1,114,866 .....1.81%**

### **Social Services**

**Social Services General Fund Appropriation... ..... \$ 8,278,759**

**Social Services Fund Revenues Other Than General Fund... ..... \$ 8,083,539**

**General Fund Contribution to Social Services Fund... .....\$ 16,362,298 .. 26.68%**

### **Economic & Physical Development**

Airport Authority .....\$ 177,501

Watershed Commission .....16,550

Forestry .....64,923

Economic Development..... 1,182,167

Cooperative Extension .....199,026

Farmers' Market .....3,490

Soil & Water Conservation.....118,329

Transfer to Water and Sewer Fund .....288,400

**Total Economic & Physical Development ..... \$2,050,386 .....3.33%**

### **Education**

#### **Public Schools**

Current Expense.....\$ 11,793,059

Capital .....231,525

Sales Tax Transfer to School Reserve ..... 4,856,383

**Total Public Schools Including Transfers .....\$ 16,880,967**

#### **Community College**

## **Budget Ordinance 2007-2008 Continued**

Current Expense.....\$ 1,847,936

Sales Tax Transfer to College Reserve..... 124,245

**Total Community College .....\$ 1,972,181**

**Total Education Including Transfers To Other Funds ..... \$ 18,853,148.....30.69%**

### **Cultural Activities**

Libraries .....\$ 551,675

Arts, Parks and Recreation.....\$ 106,372

**Total Cultural Activities..... \$ 658,047.....1.07%**

### **Debt Service**

Capitalized Leases ..... \$ 1,198,583

**Total Debt Service ..... \$ 1,198,583.....1.95%**

<b>Total General Fund Appropriations Including Transfers to Other Funds..... \$61,412,310 ..100.00%</b>
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### **General Fund Revenues**

**SECTION 2.** It is estimated that the following revenues will be available in the general fund for the fiscal year beginning July 1, 2007 and ending June 30, 2008.

### **Local Revenues**

Current Year Ad Valorem Tax ..... \$28,958,776

Less Discounts ..... 49,230

Net Current Year Ad Valorem Tax..... \$28,909,546

Other Ad Valorem..... 1,157,500

**Total Ad Valorem ..... \$ 30,067,046.....%**

Sales Tax ..... \$ 12,373,264

**Total Sales Tax ..... \$ 12,665,360.....%**

Register of Deeds..... \$ 782,000

Sheriff & Detention Center..... 693,374

**Budget Ordinance 2007-2008 Continued**

Building Inspections User Fees .....	418,500	
Emergency Services User Fees .....	1,113,000	
Animal Control .....	27,000	
Airport.....	10,294	
Rutherford Center .....	80,638	
Senior Center Donations & Cost Share .....	66,500	
<b>Total Sales, Services &amp; Fees.....</b>	<b>\$ 3,191,306.....</b>	<b>6.68%</b>
<b>Total Investment Earnings.....</b>	<b>\$ 675,000.....</b>	<b>1.41%</b>
Contribution from Schools Capital Reserve Fund .....	\$220,500	
Contribution from County Building Reserve Fund .....	369,343	
Contribution from Contracted Fire District .....	14,526	
Contribution from Self Insurance Fund .....	275,000	
Proceeds of Capital Lease .....	1,208,402	
Other Local Revenue .....	345,400	
<b>Total Other Local Revenue .....</b>	<b>\$ 2,433,171.....</b>	<b>5.09%</b>
<b>Total Local Revenue .....</b>	<b>\$ 44,649,489.....</b>	<b>93.40%</b>

**Restricted Intergovernmental Revenues**

Department of Social Services Administration .....	\$ 4,468,890
Department of Social Services Administration .....	3,614,649
Senior Center Operations.....	110,000
Senior Center Meals.....	228,500
Senior Center Transportation.....	19,000
Senior Center United Way .....	30,270
Senior Center Other .....	16,450

## **Budget Ordinance 2007-2008 Continued**

**Total Senior Center Restricted Intergovernmental Revenue ..... \$ 404,220..... 0.85%**

Juvenile Crime Prevention Council (JCPC) less Temporary Shelter .... \$ 177,540

Criminal Justice Partnership Program (CJPP) ..... 76,112

Library State Aid ..... 137,700

Court Facilities Fees ..... 145,000

Soil & Water Local Activity ..... 4,000

Soil & Water Technician Salary Reimbursement..... 24,000

Veterans Officer..... 2,000

**Total Other Restricted Intergovernmental Revenue..... \$ 566,352..... 1.18%**

**Total Restricted Intergovernmental Revenue..... \$ 970,572..... 2.03%**

### **Fund Balance Appropriated**

General Fund Balance Appropriated ..... \$ 2,133,580

Court Facilities Fund Balance Appropriated ..... 50,965

**Total Fund Balance Appropriated ..... \$ 2,184,545..... 4.57%**

<b>Total General Fund Revenues ..... \$ 47,804,606....100.00%</b>
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### **Mental Health Retiree Insurance Fund**

**Section 4.** For the period July 1, 2006 to June 30, 2007 it is estimated that there will be available in the Mental Health Retiree Insurance Fund:

Fund Balance Appropriated ..... **\$ 41,608**

For the following appropriations:

Retiree Health Insurance Premiums ..... **\$ 41,608**

This fund provides health insurance for eight Mental Health retirees under the age of 65 and four over the age of 65.

**Budget Ordinance 2007-2008 Continued**

**E-911 Fund**

**Section 5.** For the period July 1, 2006 to June 30, 2007 it is estimated that there will be available in the E-911 Fund:

Landline Collections .....	\$ 375,000
Private Road Signs .....	2,000
Wireless Collections .....	137,000
Lease Purchase Proceeds .....	137,000
Fund Balance Appropriated .....	32,694
<b>Total .....</b>	<b>\$ 683,694</b>

## **Budget Ordinance 2007-2008 Continued**

For the following appropriations:

### **Landlines**

Salaries and Fringes .....	\$ 120,641
Private Road Signs .....	12,500
Telephone Expense .....	47,913
Software/Hardware Maintenance .....	69,500
E911 GIS Project .....	6,000
Operations .....	13,400
Capital Outlay .....	68,500
Debt Service .....	55,017
Transfer to Mapping Fund .....	<u>46,106</u>
Landlines Total .....	\$ 439,577

### **Wireless**

Salaries and Fringes .....	\$ 49,837
Telephone Expense .....	47,913
Hardware/Software Maintenance .....	16,850
E911 GIS Project .....	6,000
Capital Outlay Equipment .....	68,500
Debt Service .....	<u>55,017</u>
Wireless Total .....	\$ 244,117

**Total.....\$ 683,694**

## **Register of Deeds Automation Enhancement Fund**

**Section 6.** For the period July 1, 2006 to June 30, 2007 it is estimated that there will be available in the Register of Deeds Automation Enhancement Fund:

Transfer from General Fund .....	\$82,275
Fund Balance Appropriated .....	38,263
<b>Total .....</b>	<b>\$ 120,538</b>

For the following appropriations:

Operating .....	\$ 21,500
Imaging .....	12,000
Capital Outlay .....	28,000
Debt Service .....	59,038
<b>Total .....</b>	<b>\$ 120,538</b>



## **Budget Ordinance 2007-2008 Continued**

### **Grant Fund**

**SECTION 7.** For the period July 1, 2006 to June 30, 2007 it is estimated that there will be available in the Grant Fund:

Public Safety Grants .....	\$165,043
Emergency Management Grants.....	39,103
Airport Grants .....	264,638
Economic Development Grants .....	1,298,469
CDBG - Federal .....	558,387
Clean Water Trust.....	397,633
Fund Balance Appropriated .....	307,163
<b>Total .....</b>	<b>\$3,030,436</b>

Public Safety Grants .....	\$165,043
Emergency Management Grants.....	39,103
Airport Grants .....	272,416
Economic Development Grants .....	1,595,853
CDBG - Federal .....	560,388
Clean Water Trust.....	397,633
<b>Total .....</b>	<b>\$3,030,436</b>

### **Self Insurance Fund**

**Section 8.** For the period July 1, 2006 to June 30, 2007 it is estimated that there will be available in the Self Insurance Fund:

Fund Balance Appropriated .....	\$373,507
<b>Total .....</b>	<b>.....\$373,507</b>
Transfer to General Fund .....	\$275,000
Claims Incurred but not Paid/Final Distribution.....	\$98,507
<b>Total .....</b>	<b>.....\$373,507</b>

### **Reappraisal Fund**

**SECTION 9.** For the fiscal year beginning July 1, 2006 and ending June 30, 2007 it is estimated that there will be available in the Reappraisal Fund:

Transfer from General Fund .....	\$260,000
Transfer from E911 Fund .....	46,106
Fund Balance Appropriated .....	51,762
<b>Total .....</b>	<b>\$ 357,868</b>

Reappraisal

## **Budget Ordinance 2007-2008 Continued**

Salaries and Fringes .....	\$ 239,088
Operating .....	56,535
Software .....	<u>2,000</u>
Total Reappraisal .....	\$297,623

### **Mapping**

Salaries and Fringes .....	\$ 4,030
Professional Services .....	18,000
Operation.....	24,215
Capital Outlay .....	<u>14,000</u>
Total Mapping.....	\$ 60,245
<b>Total .....</b>	<b>\$ 357,868</b>

## **Water and Sewer Project Fund**

**SECTION 10.** For the period July 1, 2006 to June 30, 2007 it is estimated that there will be available for the Water and Sewer Project Fund:

Sales tax .....	\$ 314,923
Fund Balance Appropriated .....	1,298,824
<b>Total .....</b>	<b>\$ 1,613,747</b>

Professional Services - Engineering .....	\$15,000
Water Projects.....	1,424,748
Debt Service.....	173,999
<b>Total .....</b>	<b>\$1,613,747</b>

## **Schools Capital Reserve Fund**

**SECTION 11.** For the period July 1, 2006 to June 30, 2007 it is estimated that there will be available for Schools Capital Reserve Fund:

Sales tax .....	\$ 4,482,857
Interest Earnings .....	60,000
ADM State Funds .....	1,000,000
Fund Balance Appropriated.....	72,625
<b>Total .....</b>	<b>\$ 5,615,482</b>

Transfer to Debt Svs Fund for School Bond Debt	\$ 2,472,913
Transfer to Debt Svs Fund for 02 COPS.....	1,766,875
Transfer to General Fund for Capital.....	220,500
Transfer to Debt Svs Fund for 03 COPS.....	705,188
Transfer to Debt Svs Fund for 03 2/3 Bond Debt.....	134,006
Transfer to Debt Svs Fund for 05 Private Placement .	316,000
<b>Total .....</b>	<b>\$ 5,615,482</b>

## **County Building Capital Reserve Fund**

## **Budget Ordinance 2007-2008 Continued**

**SECTION 12.** For the period of July 1, 2006 to June 30, 2007 it is estimated the following revenues will be available for the county building capital reserve fund:

Sales Tax Transfer from the General Fund.....	\$ 1,117,362	
Transfer from Court Facilities Funds.....	46,367	
Fund Balance Appropriated .....	252,440	
<b>Total .....</b>		<b>\$ 1,416,169</b>

The funds will be transferred to appropriate funds for the following building projects as approved:

Contribution to College .....	\$ 75,000	
FY 93-94 COP Debt Service.....	662,170	
FY 01-02 COP Debt Service.....	367,988	
Contribution to General Fund for Bldg Projects.....	294,343	
Contribution for Airport Grant Projects.....	16,668	
<b>Total .....</b>		<b>\$ 1,416,169</b>

### **Debt Service Fund**

**SECTION 13.** For the period of July 1, 2006 to June 30, 2007 it is estimated that there will be available in the Debt Service Fund:

Contribution from County Bldg Resv 03 Ref COPS ..	662,170	
Contribution from Sch Cap Rsv 03 Ref GO Bonds .	2,472,913	
Contribution from School Cap Rsv 02 COPS .....	1,766,875	
Contribution from County Bldg Resv 01-02 COPS ....	367,988	
Contribution from Hollis Fire District .....	3,475	
Contribution School Cap Res Sunshine 03 COP.....	705,188	
Contribution School Cap Res 2/3 GO Bond.....	134,006	
Contribution School Cap Res 05 Private Placement...	316,000	
Contribution General Fund EDC Debt.....	282,730	
<b>Total.....</b>		<b>\$ 6,711,345</b>

Principal School GO Bonds .....	\$ 2,180,000	
Principal COPS Co Bldg 2001-2002.....	250,000	
Principal COPS Co Bldg 1993-1994 Ref 03 .....	335,000	
Principal 02 School COP.....	960,000	
Principal Tracker 1.2M EDC COP.....	80,000	
Principal Solid Waste 1.85m EDC Loan.....	125,000	
Principal 2/3 GO Bonds.....	80,000	
Principal Sunshine 03 COP.....	400,000	
Principal Harris/Dunbar 05 Private Placement.....	160,344	
Interest School GO Bonds .....	292,913	
Interest COPS Co Bldg 2001-2002 .....	121,463	
Interest COPS Co Bldg 1993-1994 .....	327,170	
Interest 02 School COPS .....	804,175	
Interest Tracker 1.2 EDC COP.....	37,730	

## **Budget Ordinance 2007-2008 Continued**

Interest Solid Waste 1.8m EDC Loan.....	40,000
Interest 2/3 GO Bond.....	54,006
Interest Sunshine COP.....	305,188
Interest Harris/Dunbar Private Placement.....	155,656
Trustee Fee School COP.....	2,700
<b>Total.....</b>	<b>\$ 6,711,345</b>

## **Special Districts' Funds**

**SECTION 14.** For the period of July 1, 2006 to June 30, 2007 it is estimated that the following amounts will be available in the Special District Funds. The revenue listed as current tax is distributed to each fund monthly and the revenue listed as other taxes is transferred from the General Funds as received. To meet the budget request from each district board, the following revenue is estimated and has been approved as follows:

### **Cliffside Fire District**

Current Taxes.....	\$ 84,883
Other Taxes.....	54,661
Fund Balance Appropriated .....	12,000
<i>Transfer To Cliffside Fire District Treasurer</i>	<i>\$151,544</i>

### **Chimney Rock Fire District**

Current Taxes.....	\$ 26,104
Other Taxes.....	15,285
Fund Balance Appropriated .....	0
<i>Transfer To Chimney Rock Fire District Treasurer</i>	<i>\$ 41,389</i>

### **Sandy Mush Fire District**

Current Taxes.....	\$ 83,444
Other Taxes.....	50,686
Fund Balance Appropriated .....	4,700
<i>Transfer To Sandy Mush Fire District Treasurer</i>	<i>\$ 138,830</i>

### **Cliffside Sanitary District**

Current Taxes.....	\$ 3,808
Other Taxes.....	2,632
Fund Balance Appropriated .....	500
<i>Transfer To Cliffside Sanitary District Treasurer</i>	<i>\$ 6,940</i>

### **Bill's Creek Fire District**

Current Taxes.....	\$ 81,032
Other Taxes.....	39,593
Fund Balance Appropriated .....	8,600
<i>Transfer To Bill's Creek Fire District Treasurer</i>	<i>\$ 129,225</i>

### **Shingle Hollow Fire District**

Current Taxes.....	\$ 59,744
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## **Budget Ordinance 2007-2008 Continued**

Other Taxes.....	37,637	
Fund Balance Appropriated .....	5,300	
<i>Transfer To Shingle Hollow Fire District Treasurer</i>		<i>\$ 102,681</i>

### **S.D.O. Fire District**

Current Taxes.....	\$ 133,350	
Other Taxes.....	77,450	
Fund Balance Appropriated .....	10,000	
<i>Transfer To S.D.O. Fire District Treasurer</i>		<i>\$ 220,800</i>

### **Cherry Mountain Fire District**

Current Taxes.....	\$ 101,413	
Other Taxes.....	51,176	
Fund Balance Appropriated .....	9,100	
<i>Transfer To Cherry Mt. Fire District Treasurer</i>		<i>\$ 161,689</i>

### **Hudlow Fire District**

Current Taxes.....	\$ 172,821	
Other Taxes.....	93,890	
Fund Balance Appropriated .....	13,000	
<i>Transfer To Hudlow Fire District Treasurer</i>		<i>\$ 279,711</i>

### **Rutherfordton Fire District**

Current Taxes.....	\$ 121,816	
Other Taxes.....	68,532	
Fund Balance Appropriated .....	5,800	
<i>Transfer To Rutherfordton Fire District Treasurer</i>		<i>\$ 196,148</i>

### **Ellenboro Fire Commission**

Current Taxes.....	\$ 131,922	
Other Taxes.....	78,378	
Fund Balance Appropriated .....	9,400	
<i>Transfer To Ellenboro Fire Commission Treasurer</i>		<i>\$ 219,700</i>

### **Bostic Fire District**

Current Taxes.....	\$ 41,546	
Other Taxes.....	26,744	
Fund Balance Appropriated .....	6,500	
<i>Transfer To Bostic Fire District Treasurer</i>		<i>\$ 74,790</i>

### **Union Mills Fire District**

Current Taxes.....	\$ 50,725	
Other Taxes.....	32,071	
Fund Balance Appropriated .....	3,700	
<i>Transfer To Union Mills Fire District Treasurer</i>		<i>\$ 86,496</i>

### **Green Hill Fire District**

## **Budget Ordinance 2007-2008 Continued**

Current Taxes.....	\$ 101,864	
Other Taxes.....	55,871	
Fund Balance Appropriated .....	12,700	
<i>Transfer to Green Hill Fire District Treasurer</i>		<i>\$ 170,435</i>

### **Contracted Fire District**

Current Taxes.....	\$ 183,103	
Other Taxes.....	86,085	
Fund Balance Appropriated .....	630,000	
<i>Transfer to Contracted Fire District Treasurer</i>		<i>\$ 899,188</i>

### **Hollis Community Fire District**

Current Taxes.....	\$ 6,636	
Other Taxes.....	3,475	
Fund Balance Appropriated .....	500	
<i>Transfer to Hollis Community Fire District Treasurer</i>		<i>\$ 10,611</i>

**Grand Total Of All Special Taxing Districts..... \$ 2,890,177**

## **County Building Capital Projects**

**SECTION 15.** Any unexpended funds as of June 30, 2007 will be re-appropriated for the period of July 1, 2007 to June 30, 2008.

## **School Capital Projects**

**SECTION 16.** Any unexpended funds as of June 30, 2007 will be re-appropriated for the period of July 1, 2007 to June 30, 2008.

## **Transit Fund**

**SECTION 17.** For the period of July 1, 2007 to June 30, 2008 it is estimated that there will be available in the Transit Fund:

State Grant Elderly & Handicap .....	\$ 53,981	
State Grant Administration .....	137,187	
Other State Grants.....	61,979	
Contributions from Outside Agencies .....	414,497	
Sale of Property .....	8,000	
Advertising Revenues.....	1,000	
Receipts from Riders.....	7,200	
<b>Total .....</b>		<b>\$ 683,844</b>

Salaries and Fringes .....	\$ 499,537	
Operating .....	60,450	

## **Budget Ordinance 2007-2008 Continued**

Fuel .....	80,000
Insurance .....	30,857
Capital Outlay .....	5,000
General Fund Indirect Costs .....	8,000
<b>Total .....</b>	<b>\$ 683,844</b>

## **Solid Waste Fund**

**SECTION 18.** For the period of July 1, 2007 to June 30, 2008 it is estimated that there will be available in the Solid Waste Collection and Disposal Fund:

Household User Fees .....	\$ 1,690,000
Tipping Fees .....	1,530,000
Recycling Revenue .....	70,000
N.C. State Tire Disposal Fees .....	90,000
White Goods .....	45,000
Interest Earnings .....	40,000
License Fees .....	800
<b>Total .....</b>	<b>\$ 3,465,800</b>

### Collections

Salaries & Fringe .....	\$ 667,924
Operations .....	141,865
Capital Outlay - Equipment .....	12,000
Debt .....	145,732
General Fund Indirect Costs .....	<u>22,317</u>
Total Collections .....	\$989,838

### Disposal

Salaries & Fringe .....	\$ 440,157
Waste Disposal Contract .....	1,547,559
General Fund Indirect Costs .....	22,318
Operations .....	445,128
Capital Outlay .....	<u>20,800</u>
Total Disposal .....	\$2,475,962
<b>Total .....</b>	<b>\$ 3,465,800</b>

## **Tourism Development Authority**

**SECTION 19.** For the period of July 1, 2007 to June 30, 2008 it is estimated that the following amounts will be available for the Rutherford County Tourism Development Authority:

Occupancy Tax .....	\$ 438,000
Visitor Center Advertising .....	500

**Budget Ordinance 2007-2008 Continued**

Miscellaneous Revenue .....	2,300	
Office Rental – Heritage Tourism Officer .....	4,800	
Interest Earned .....	700	
<b>Total .....</b>		<b>\$ 446,300</b>

Salaries & Fringe .....	\$ 110,934	
Advertising/Marketing .....	86,500	
Printing/Postage .....	37,000	
Visitors Center Expense.....	16,600	
Capital Outlay .....	5,000	
Operations .....	90,700	
General Fund Indirect Costs.....	12,500	
Reserve for Future Projects .....	87,066	
<b>Total .....</b>		<b>\$ 446,300</b>



## **Budget Ordinance 2007-2008 Continued**

### **Insurance Rates**

**SECTION 20.** Insurance rates for Fiscal Year 2007-08 are as follows:

#### **Medical**

	Rates as of July 1, 2007	PPO Rates (80/20) Effective October 1, 2007*
Individual	\$311.52	TBD
Child(ren)	180.18	TBD
Spouse	415.14	TBD
Family	440.14	TBD
Employee Eligible Medicare	237.16	TBD

#### **Dental**

Individual	\$25.52
Child(ren)	36.89
Spouse	33.07
Spouse&Child(ren)	62.32

The county pays the individual (employee) cost and the employee pays any additional cost for dependent coverage. The following chart shows the additional options available to the employees through NC SmartChoice (October 1, 2007).

## **NC SmartChoice: Rate Comparison**

				EMPLOYEE CONTRIBUTION RATES				STATE RATE	
				CMMP	Basic	Smart Choice	Plus	CMMP	PPO
				(Current Plan)	70/30	80/20	90/10	(Current Plan)	Preferred Provider Organization
<b>NON-MEDICARE ACTIVE / EARLY RETIREE</b>									
	EMPLOYEE			\$ -	\$ -	\$ -	\$ 39.54	\$ 321.14	\$ 311.52
	EMPLOYEE +CHILD(REN)			\$ 200.18	\$ 135.48	\$ 180.18	\$242.60	\$ 321.14	\$ 311.52
	EMPLOYEE +SPOUSE		family rate applies	\$ 349.08	\$ 415.14	\$507.38	\$ 321.14	\$ 311.52	
	EMPLOYEE +FAMILY			\$ 480.14	\$ 371.82	\$ 440.14	\$535.54	\$ 321.14	\$ 311.52

### **County Tax Levy**

**SECTION 21.** There is hereby levied a county wide tax at the rate of .53 per one hundred dollars (100.00) valuation of property listed for taxes as of January 1, 2007 for the purpose of raising the revenues listed as current year's property tax in the General Fund Section of this ordinance. This rate is based on an estimated total valuation of property for the purpose of taxation of \$5,690,400,000 at an estimated collection rate of Ninety-six and two hundredths percent (96.02%).

## **Budget Ordinance 2007-2008 Continued**

### **Special District Levy**

**SECTION 22.** There is hereby levied a tax rate within the following Special Districts for the purpose of raising revenues listed as current taxes in the budget section of this ordinance. This rate is based on rates of collection as listed. The estimates are as follows:

Bill's Creek Fire	-	.08 per \$100 estimated valuation	-	104,375,221	x	97.04%	=	\$ 81,032
Bostic Fire	-	.05 per \$100 estimated valuation	-	86,311,322	x	96.27%	=	41,546
Cherry Mt. Fire	-	.09 per \$100 estimated valuation	-	116,502,686	x	96.72%	=	101,413
Chimney Rock Fire	-	.06 per \$100 estimated valuation	-	46,312,946	x	93.94%	=	26,104
Cliffside Sanitary	-	.08 per \$100 estimated valuation	-	4,913,530	x	96.90%	=	3,808
Cliffside Fire	-	.055 per \$100 estimated valuation	-	162,730,036	x	94.84%	=	84,883
Contracted Fire District	-	.03 per \$100 estimated valuation	-	648,130,814	x	94.17%	=	183,103
Ellenboro Fire	-	.06 per \$100 estimated valuation	-	231,517,422	x	94.97%	=	131,922
Green Hill Fire	-	.07 per \$100 estimated valuation	-	151,978,694	x	95.75%	=	101,864
Hollis Community Fire	-	.03 per \$100 estimated valuation	-	22,512,018	x	98.25%	=	6,636
Hudlow Fire	-	.08 per \$100 estimated valuation	-	223,398,188	x	96.70%	=	172,821
Rutherfordton Fire	-	.08 per \$100 estimated valuation	-	157,743,605	x	96.53%	=	121,816
Sandy Mush Fire	-	.04 per \$100 estimated valuation	-	219,330,767	x	95.11%	=	83,444
S.D.O. Fire	-	.05 per \$100 estimated valuation	-	280,142,953	x	95.20%	=	133,350
Shingle Hollow Fire	-	.10 per \$100 estimated valuation	-	63,254,838	x	94.45%	=	59,744
Union Mills Fire	-	.05 per \$100 estimated valuation	-	106,329,598	x	95.41%	=	<u>50,725</u>
<b>Totals</b>								<b>\$1,384,211</b>

### **Other Fees**

**SECTION 23.** The General Fund Revenues, Section 2, listed as Building Inspection User Fees and Emergency Services User Fees are estimated from the following fee schedule:

#### **Building Inspections**

##### **(1) Building Permit Fees**

\$ 0 - \$ 1,000 .....	No Fees
All Building Permits Minimum .....	\$50.00
\$ 25,000 - And Over      Residential .....	\$2.00 per \$1,000
Commercial .....	\$2.50 per \$1,000

##### **(2) Plumbing Permit Fees**

###### Residential

For Each Dwelling Unit.....\$50.00

###### Commercial and Industrial

For Each Structure.....\$50.00

## **Budget Ordinance 2007-2008 Continued**

### **(3) Electrical Permit Fees**

#### **Residential**

For Each Dwelling Unit.....\$50.00

#### **Commercial and Industrial**

For Each Structure.....\$50.00

#### **Load Control**

For Each Installation .....\$25.00

### **(4) Insulation Permit Fees**

#### **Residential**

For Each Dwelling Unit.....\$50.00

#### **Commercial and Industrial**

For Each Structure.....\$50.00

### **(5) Mechanical Permit Fees**

#### **Residential**

For Each Dwelling Unit.....\$50.00

#### **Commercial and Industrial**

For Each Structure.....\$50.00

(6) Mobile home and travel trailer permits fees. Mobile home and travel trailer inspections include electric, plumbing, heating, foundation and tie down approval. The inspection fee will be \$75.00 for a singlewide, \$125.00 for a doublewide, and \$150 for a triplewide. Mobile homes and travel trailers located in the county more than thirty (30) days will be required to have an inspection.

(7) Anyone failing to obtain the proper permit shall be subject to a double charge of the respective permit cost with maximum extra charge over permit fee of \$50.00

### **(8) Skirting for multi-sectional homes**

- A. As of July 1, 2001 if all new multi-sectional homes have the required skirting in place at the time of the set-up inspection, the inspection fee will be \$125.00.
- B. If the skirting is not in place on the original inspection, and additional Building Permit will be required at an extra fee of \$50.00 for the second inspection.
- C. If a third trip is required, a fee of \$50.00 will be collected.

(9) Realty Inspection \$250.

(10) Fire Inspection \$50.

### **(11) Mobile Home Park (MHP) Permits**

- A. MHP Construction Permit \$50

## **Budget Ordinance 2007-2008 Continued**

B. MHP Operating Permit \$50 or \$10 per lot, whichever is greater

(12) Flood Damage Prevention Permits – Development Permit \$50 or \$10 per lot, whichever is greater

(13) Water Supply Watershed Protection

A. Watershed Protection Permit: \$25 Residential/Agricultural; \$150 Non-Residential

B. Watershed Occupancy Permit: \$25 Residential/Agricultural; \$150 Non-Residential

## **Emergency Services (Effective March 15, 2002)**

Basic Life Support – Non-Emergency .....	\$ 175.00
Basic Life Support – Emergency .....	275.00
Advanced Life Support – Non-Emergency .....	275.00
Advanced Life Support – Emergency .....	350.00
Advanced Life Support – Level 2 .....	450.00
Treatment without Transport .....	275.00
EMS Service Calls .....	150.00
Wait Time of Standby (Ambulance with crew) .....	1.00 per minute
Emergency Management .....	40.00 per man hour
Loaded Mileage .....	8.21 Miles 1-17
.....	6.84 Mile 18-50
.....	5.47 Miles 50+

The Solid Waste Fund Revenues, Section 13, listed as Household User Fees and Tipping Fees are estimated from the following fee schedule:

## **Solid Waste Disposal (Fees Effective July 1, 1996)**

\$ 100.00 For County Households

\$ 25.00 Homestead Householders > \$20,000 Property

\$ -0- For County Homestead Householders < \$20,000 Property

\$ 37.00 Per Ton for Commercial Industrial Tipping Fee

\$ 25.00 Per Ton for Demolition Material Effective May 1, 1998

## **Budget Ordinance 2007-2008 Continued**

### **Authorized Positions**

**SECTION 24.** The number of full time and permanent part-time employees authorized in each department are:

Arts, Parks and Recreation	1	Soil & Water	1
Animal Control	2	Grant Funds SRO	3
Building Inspections	10	<b>Total Grant Fund</b>	<b>4</b>
Communications	12.49		
Congregate Meals	2.04	Reappraisal	6
Cooperative Extension	6	<b>Total Reappraisal Fund</b>	<b>6</b>
County Manager	1		
Detention Center	31	Transit	8
DSS	108	<b>Total Transit</b>	<b>8</b>
EDC	2		
Elections	3	Solid Waste Disposal	7.5
Emergency Services	38	Solid Waste Collections	9.5
Finance	5	<b>Total Solid Waste</b>	<b>17</b>
Garage	2		
Governing Body	2	Tourism Dev. Authority	2
Health Screening	.1	<b>Total Tourism Dev. Authority</b>	<b>2</b>
Home Delivered Meals	1.28		
Human Resources	1	Addressing/GIS	4
Information Technology	4	<b>Total Addressing/GIS</b>	<b>4</b>
Library	7		
Maintenance	15		
Register of Deeds	5		
Senior Center	2.58		
Sheriff Administrative	3		
Sheriff Law Enforcement	55.51		
Soil & Water	2		
Tax Assessor	13		
Tax Collector	7		
Veterans Officer	1		
<b>Total General Fund</b>	<b>343.0</b>	<b>Total Employees (FTE)</b>	<b>384.0</b>

The following positions were added during Fiscal Year 2006-07:

Sheriff Court Officer (1/2 year funding)

Deputy Fire Marshal

Building Inspections-Administrative Assistant

Arts, Parks, & Recreation Director

DSS Income Maintenance Supervisor II

DSS Child Support Agent II

**Budget Ordinance 2007-2008 Continued**

**SECTION 25.** Copies of this Budget Ordinance shall be made available to the County Manager, the Finance Officer, and the Tax Administrator for directions in the carrying out of their duties.

ADOPTED THIS 30TH DAY OF JUNE 2006.

CHAIRMAN Charles Hill

VICE CHAIRMAN Chivous Bradley

MEMBER Amanda King

MEMBER Paul McIntosh

MEMBER Brent Washburn